the Government in a Government Order pointing out the defects and suggesting measures as to how to effect improvements. Otherwise the Conferences would serve no useful purpose. The Village Panchayets should know before they are formed as to how they stand with regard to their financial stability, and how far they can exercise their powers. The Government have ordered that half the powers are vested in the Village Panchayets, and the other half in the Government, but, at the same time, the Government have not given any powers to them over their finances which is rather an anomaly. The District and Taluk Boards have control over the Panchayets. Since the Panchayets have no control over their finances, it would not be possible to understand what amount of work has been done by them. Full responsibility is given to the Panchayets all over the world, and it is only fair to do so according to the Local Self-Government scheme. The same responsibility should also be extended to our Panchayets. Otherwise the principle of Local Self-Government would be null and void. If this is done, there is no necessity to appoint a Commission.

Second Member of Council.—The whole question will be examined. It is a very difficult one. Your demands about grant of powers are difficult to decide. Proper hands are not available, and the Deputy Commissioner having several Departments in his charge will somehow manage. About funds and their disposal, there are difficulties. We will examine the question.

Dewan.—The question of the financial powers of the Taluk Boards, the powers of Panchayets and the relationship between the two bodies, and the provincialisation of these Taluk Board services will be examined in detail and a comprehensive order will be issued.

Messrs. Krishna Sastri and Srinivasa Rao.—Please order investment of funds at once. We cannot give out the reason here.

Dewan.—We will consider the whole question.

SUBJECT No. 67.

Prohibiting Government servants from voting at all elections.

Mr. C. Rasul Khan, Anjumane-Islamia, Chikmagalur.

Mr. Rasul Khan.—Government servants also are permitted to vote during the election of President and Vice-President of Taluk or Town Municipalities. If an official begins to vote for a certain member, most of the other non-official members follow his example and vote for the same man. For instance at Chikmagalur an Assistant Commissioner persuaded Mr. Srinivasa Rao to stand for election. Five officials voted for him. A word from the officers results in such one-sided votes. This should be prohibited.

Mr. Purushottamanandagiri Goswami.—For election of members, there need be no restriction. But, for election of President or Vice-President, officials should not vote. There will be partiality.

Dewan.—The rules with regard to the election of Presidents and Vice-Presidents will be changed in view of your representation.

SUBJECT No. 68.

Withdrawal of Local Cess and *Mohatarfa* from Local Boards.

Mr. B. Srinivasaiengar and R. Subba Rao, Anekal Taluk, and Gubbiya, Anekal Municipality.

Mr. B. Srinivasaiengar.—In the Government Order passed on the Education Memorandum, it has been laid down that the local cess levied on Excise, Forest revenues and rural *mohatarfa*, and also the surplus accrued thereon shall be withdrawn from the District and Taluk Boards in addition to the levying of Education Cess. The main

source of income is generally got from these cesses and if these are withdrawn, the Boards will be compelled to levy an additional tax of one anna in the rupee. Thus the raiyats will have to pay two annas in the rupee. The District and Taluk Boards have various other improvements to make in the District and the Taluk, such as, hospitals, roads, and improvement in sanitation which are equally, if not more urgent than the need for education. The resources of some of the Taluk Boards may not exceed even Rs. 150 a year whereas they will have to attend to so many improvements. Rates have increased. Roads now cost over Rs. 252 a mile for repair. In every direction there is increase in rates. Taking all these things into consideration, the withdrawal of these resources from the District and Taluk Boards may be kindly ordered to be cancelled. I also request that the retrospective effect given for the levy of the Education Cess from the year 1921-22 may be withheld and orders may issue levying the tax from the beginning of the official year 1922-23. There is perhaps a mistake. 1921-1922 may be a mistake for 1922-23. Our portion in this cess must be fixed. Government ought not to draw back from their promise in their order of 1916. The levy of one anna in the rupee may be fixed as the various Municipalities have so many other taxes which it would be rather difficult for the people to pay if more than one anna is fixed. The Mysore City Municipality is wealthier than the other Municipalities and the conditions of the other Municipalities should also be taken into consideration before a final order is passed. The Government should also fix up a grant to be given to the Municipalities so that they can make an equal provision towards the improvement of the hospitals, roads, etc. All these things should be examined before Government pass final orders.

Mr. R. Gopalaswami Iyer.—I think it is better to consult the District Boards of the eight districts whether they are willing to have the *mohatarfa* withdrawn. The Government had ordered that two-thirds of the contribution will be met by the Government and one-third by the Boards; but now the Government seem to have reversed the order making the Boards pay two-thirds and the Government only one-third. This policy is against the rules. If necessary, a Commission may be appointed as the increase is nearly 20 lakhs.

Mr. Usman Khan.—When the Education Cess was brought before the Bangalore District Board for discussion it was clearly given to understand that the money thus realised should be utilised for the schools at Bangalore. We have been asking for an Engineer attached to the District Board and this question was brought before this Assembly about three or four years ago, but till now we have not been given an Engineer. Every year the Bangalore District Board is paying about Rs. 70,000 to the Public Works Department and we do not know what amount of work they have done. We cannot check the work, or ask for an estimate. We simply pay. The District requires many more drinking water wells, and these are under the charge of a Tank Inspector who is working under the Amildar, and he has hardly any technical experience. All these things should be considered before orders are passed with regard to the withdrawal of *Mohatarfa*. We want control over our funds.

Dewan.—The question is very important. Government will consider all representations, and if possible will reconsider the order.

SUBJECT No. 69.

(1) Non-levy of Professional Tax in Municipalities.

(2) Amendment of Municipal Regulation *re* professional tax.

(1) Mr. Raja Narasaiya Setty, Tyamagondlu Municipality.

(2) Messrs. R. Subba Rao and B. Srinivasa Iyengar, Anekal Taluk, and Gubbiah, Anekal Municipality, nd Dorasamiengar and Venkatasamaiya, Chamrajnagar Taluk.

Mr. Purushottamanandagiri Goswami.—This subject seems to have been considered in the Bangalore Municipal Council and they have resolved that professional taxes may be abolished and shop taxes retained as heretofore. Similar question was also discussed in the Mysore City Municipality. The Municipality has been given the power of enhancing the various taxes, or levying of fresh taxes according to the Municipal Regulation, and for imposing new taxes sanction of Government should be obtained. I doubt very much whether the Government have had an opportunity of scrutinising the accounts of the Municipality. If they had done so, they would at once see that there would be so many reappropriations in a year owing to insufficient income of the various Municipalities. Since many of the minor Municipalities are not in a position to increase their resources, the enforcement of the levy of professional tax would be detrimental to their income. I therefore request that shop tax system may be continued. No new tax need be levied. Municipal Regulation was passed six years ago. There is no provision for shop tax in it.

Second Member of Council.—The question of amending the Regulation is under consideration. When the question is taken up, the representation put forward will be examined on its merits.

Mr. Malali Venkataramaiya.—If professional tax is levied the income of the minor Municipalities will be greatly decreased. Shop tax as usual may be levied instead.

Mr. B. Srinivasaiengar.—The British India rules were copied here in regard to this subject. All the Municipalities cannot be considered on the same footing. Shop taxes are not in any way helpful to small Municipalities and professional taxes are necessary. Pending the question of settlement the levy of shop tax may be kindly withheld, because shop taxes are not in any way helpful to minor Municipalities in headquarters. Till then an *ad interim* order should be issued.

Mr. Vema Reddi.—Considering the increase of revenue the Municipalities will realise, I request that shop taxes may be abolished and professional taxes levied instead.

Dewan.—The amendment of the Regulation is under the consideration of Government. If it is found that the shop tax is more profitable than the professional tax, it will be legalised. The question of retaining professional tax in lieu of shop tax will be considered in the meanwhile.

SUBJECT No. 70.

A scheme for housing the poor Indian Christians.

Mr. J. R. Isaac, Indian Christian Association.

Mr. R. Gopalaswami Iyer.—On behalf of Mr. Isaac who has asked me to say a few words on this subject, I wish to bring to the notice of the President that this representation has been made for two years for providing a suitable site at upset price for the Indian Christians for building houses. The present rate for a square yard is Rs. 2 and more, and many poor Christians are not in a position to purchase sites. An upset price of Annas 4 per square yard may be fixed, and a suitable site either in Basavangudi or in Gangammacheri may be ear-marked for them. A portion was set apart in Basavangudi. It is too far and only the rich can go there.